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Commercial Taxes Department

NOTIFICATION

The 27th December 2012

No. BikriKar /Vividh-43/11-7571—In exercise of the powers conferred by sub-rule (6) of rule 41 of the Bihar Value Added Tax Rules, 2005 the Commissioner specifies the following procedure for transportation of goods from any place inside Bihar to any place outside Bihar for or on behalf of a dealer registered under the Act:

2.Transportation of goods from any place inside Bihar to any place outside Bihar—(1) The provisions of sub-clause (1), sub-clause (2), sub-clause (2) and sub-clause (4) of departmental notification number 5350 dated 5th July, 2012 relating to registration of a new user, login, filling up and submission of the application form, generation and, if required, modification of electronic transaction identification number and non-generation of the said identification number in case of dealers defaulting in filing of returns or payment of taxes shall apply, *mutatis mutandis*, to such transportation of goods to a place outside Bihar from any place inside Bihar.

(2) For the purposes of this notification the applicant shall upload, onto the official website of the Commercial Taxes Department the information specified in the form appended hereto and, for the purposes of the Act, the said form shall be deemed to be the form of declaration for transportation of goods to a place outside Bihar from any place inside Bihar.

(3) The particulars relating to name of the transport/courier agency, the registration number of the vehicle on which the goods are being transported and the name of the check post through which the consignment is likely to be transported

outside the State of Bihar may be modified by the applicant himself, at any time before the arrival of the vehicle at the check post of exit, or by the monitoring authority of the check post, upon its arrival at the such check post:

Provided that no such modification shall be permitted after the vehicle has crossed the exit check post or the expiry of the validity period, whichever is earlier.

(4) The provisions of sub-clause (5), sub-clause (6), sub-clause (7) and sub-clause (8) of departmental notification number 5350 dated 5th July, 2012 relating to the furnishing of the electronic transaction identification number to the monitoring authorities, their approval and permission for onward transportation, penalty for violation and checking *en route*, shall apply, *mutatis mutandis*, to such transportation of goods to a place outside Bihar from any place inside Bihar.

3. Validity.—(1) The electronic transaction identification number generated in accordance with the foregoing shall be deactivated upon its exit, by the monitoring authorities specified in rule 41 of the Bihar Value added Tax Rules, 2005, into the departmental computer systems at the exit check post or modified exit check-post, as the case may be.

(2) Notwithstanding anything contained in sub-clause (1), any electronic transaction identification number generated in accordance with the provisions of sub-clause (2) of clause 2 of this notification shall not be valid after a period of two hundred and eighty-eight hours after its issue.

4. This notification shall come into force with effect from 28th January, 2003.

By order of the Governor of Bihar,
SUDHIR KUMAR,
Commissioner, Commercial Taxes.

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